

IFRS 18 and its taxonomy

Pierre Hamon
September 2025

Contents

2025 draft RTS.....	1
The entry point:	2
The IFRS 18 Statement presenting comprehensive income, profit, or loss:	2
New elements	3
Reclassified elements	4
Elements that should not be used in the statement	4
Elements that are no longer present in IFRS 18 taxonomy.	5
Extended elements for entity specific items – Best practices	6
Roll-forwarded extensions:	6
New extensions:	6
Wider anchors:	6
Other monetary elements in the taxonomy	7
IFRS 18 notes and accounting policies	8

2025 draft RTS

At European level, the adoption process of IFRS 18 and IFRS 19 are still ongoing. The endorsement of IFRS 18 is expected to be finalized by early next year, while IFRS 19 is anticipated to be adopted by mid-next year. Both standards are expected to come into effect for annual reporting periods beginning on or after 1 January 2027, with early application permitted.

To support the early digital adoption of IFRS 18, ESMA has decided to provide both applicable reporting options and to include both sets of elements into the ESEF taxonomy. This approach will enable preparers to get familiarized and begin applying the new standards in electronic format ahead of their mandatory effective dates.

Even though IFRS 18 has not yet been adopted by Europe and therefore not yet applicable for the ESEF reports, the AMF encourages companies to start assessing the impacts and prepare for the

entry into force of IFRS 18 in order to familiarize themselves with the new taxonomy structure and test it, before its actual implementation.

This document aims at summarizing the specificities of the IFRS 18 taxonomy for the **Statement presenting comprehensive income, profit or loss and the mandatory disclosures**.

The entry point:

The entry point to be used for accessing the IFRS 18 taxonomy is: **ifrs_18_entry_point_2025-03-27.xsd**.

Note that all elements are present in the 2025 taxonomy but, when using this entry point, the Statement presenting comprehensive income, profit or loss is in the role [330000] and the roles [310000] and [320000] are not present.

Note also that the names of the element have not changed but that the elements to be used in the IFRS 18 Statement presenting comprehensive income, profit or loss are those with a label that include the words: operating, investing, and financing.

The IFRS 18 Statement presenting comprehensive income, profit, or loss:

The structure of the statement is as follows:

	name	label
Subtotal	GrossProfit	Gross profit (loss), operating
Subtotal	OperatingProfitLossOperating	Operating profit (loss), operating
Subtotal	ProfitLossBeforeFinancingAndIncomeTaxes	Profit (loss) before financing and income taxes
Subtotal	ProfitLossBeforeTax	Profit (loss) before income taxes
Subtotal	ProfitLossFromContinuingOperations	Profit (loss) from continuing operations
Level 1	ProfitLossFromDiscontinuedOperations	Profit (loss) from discontinued operations, discontinued operations
Subtotal	ProfitLoss	Profit (loss)

The elements to be used to tag IFRS 18 statements have the same name as in the 2025 Full IFRS taxonomy, but the labels are different. They include the words: operating, investing, or financing for their correct classification in the statement.

For tagging purposes, it is necessary to refer to the labels of the elements.

New elements

The new elements in the IFRS 18 - Statement presenting comprehensive income, profit or loss include the words operating, investing, or financing in their names:

Operating profit (loss):

name	label
InterestRevenueCalculatedUsingEffectiveInterestMethodOperating	Interest revenue calculated using effective interest method, operating
InterestExpenseOperating	Interest expense, operating
RentalIncomeExpenseOperating	Net rental income (expense), operating
NetFinancialResultAbstract	Net financial result [abstract]
InvestmentIncomeOperating	Investment income, operating
FinancialResultOperating	Net financial result, operating
DepreciationAndAmortisationExpenseOperating	Total depreciation and amortisation expense, operating
ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossOperating	Impairment loss (reversal of impairment loss) recognised in profit or loss, operating
GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLossOperating	Foreign exchange gain (loss), operating
GainsLossesOnNetMonetaryPositionOperating	Gains (losses) on net monetary position, operating
GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossOperating	Gains (losses) on financial assets at fair value through profit or loss, operating
GainsLossesOnFairValueAdjustmentInvestmentPropertyOperating	Gains (losses) on fair value adjustment, investment property, operating
ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDeterminedInAccordanceWithIFRS9Operating	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9, operating
GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostOperating	Gain (loss) arising from derecognition of financial assets measured at amortised cost, operating
GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAndFairValueOfFinancialAssetsReclassifiedAsMeasuredAtFairValueOperating	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category, operating
CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncomeArisingFromReclassificationOfFinancialAssetsOutOfFairValueThroughOtherComprehensiveIncomeIntoFairValueThroughProfitOrLossMeasurementCategoryOperating	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category, operating

Investing activities:

GainsLossesOnDisposalsOfAssociatesAndJointVenturesInvesting	Gains (losses) on disposals of associates and joint ventures, investing
InvestmentIncomeInvesting	Investment income, investing
RevenueFromDividendsInvesting	Dividend income, investing
DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossInvesting	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss, investing
GainsLossesOnDisposalsOfInvestmentsInvesting	Gains (losses) on disposals of investments, investing
GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossInvesting	Gains (losses) on financial assets at fair value through profit or loss, investing
GainsLossesOnFairValueAdjustmentInvestmentPropertyInvesting	Gains (losses) on fair value adjustment, investment property, investing
InterestRevenueCalculatedUsingEffectiveInterestMethodInvesting	Interest revenue calculated using effective interest method, investing
ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDeterminedInAccordanceWithIFRS9Investing	Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9, investing
GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostInvesting	Gain (loss) arising from derecognition of financial assets measured at amortised cost, investing
GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAndFairValueOfFinancialAssetsReclassifiedAsMeasuredAtFairValueInvesting	Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category, investing
CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncomeArisingFromReclassificationOfFinancialAssetsOutOfFairValueThroughOtherComprehensiveIncomeIntoFairValueThroughProfitOrLossMeasurementCategoryInvesting	Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category, investing
RentalIncomeInvesting	Rental income, investing
GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLossInvesting	Foreign exchange gain (loss), investing

Financing activities:

InterestExpenseFinancing	Interest expense, financing
GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLossFinancing	Gains (losses) on financial liabilities at fair value through profit or loss, financing
GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLossFinancing	Foreign exchange gain (loss), financing

Income taxes:

GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLossIncomeTaxes	Foreign exchange gain (loss), income taxes
--	--

In addition, three new optional subtotals have been added:

OperatingProfitLossBeforeDepreciationAmortisationAndImpairmentsOperating	Operating profit (loss) before depreciation, amortisation and impairments, operating
OperatingProfitLossAndIncomeExpensesFromAllInvestmentsAccountedForUsingEquityMethod	Operating profit (loss) and income (expenses) from all investments accounted for using equity method
OperatingProfitLossAndAllIncomeExpensesClassifiedInInvestingCategory	Operating profit (loss) and all income (expenses) classified in investing category

Reclassified elements

These elements, present in the main statement, have been reclassified mainly from the role [800200] from the 2024 taxonomy:

name	label	
RevenueFromRoyalties	Royalty income, operating	[800200] Note
LicenceFeeIncome	Licence fee income, operating	[800200] Note
FranchiseFeeIncome	Franchise fee income, operating	[800200] Note
InterestRevenueExpense	Net interest income (expense), operating	[800200] Note
InsuranceServiceResult	Total insurance service result, operating	[836600] Note
FeeAndCommissionIncome	Fee and commission income, operating	[800200] Note
FeeAndCommissionExpense	Fee and commission expense, operating	[800200] Note
FeeAndCommissionIncomeExpense	Net fee and commission income (expense), operating	[800200] Note
RentalIncome	Rental income, operating	[800200] Note
RentalExpense	Rental expense, operating	[800200] Note
InsuranceFinanceIncomeExpenses	Insurance finance income (expenses), operating	[836600] Note
SellingExpense	Selling expenses, operating	[800200] Note
GeneralAndAdministrativeExpense	General and administrative expenses, operating	[800200] Note
ResearchAndDevelopmentExpense	Research and development expenses, operating	[800200] Note
RawMaterialsAndConsumablesUsed	Raw materials and consumables used, operating	[800200] Note
EmployeeBenefitsExpense	Employee benefits expenses, operating	[800200] Note
DepreciationExpense	Depreciation expense, operating	[800200] Note
AmortisationExpense	Amortisation expense, operating	[800200] Note
DepreciationAmortisationAndImpairmentLossReversalOfImpairme	Total depreciation, amortisation and impairment loss (reversal of	[800200] Note
OtherOperatingIncomeExpense	Other operating income (expense), operating	[800200] Note
RevenueFromDividends	Dividend income, operating	[800200] Note
GainsOnDisposalsOfInvestmentProperties	Gains on disposals of investment properties, operating	[800200] Note
LossesOnDisposalsOfInvestmentProperties	Losses on disposals of investment properties, operating	[800200] Note
GainsLossesOnDisposalsOfInvestmentProperties	Net gains (losses) on disposals of investment properties, operatin	[800200] Note

Elements that should not be used in the statement

Existing elements in the IFRS 18 role [820000] that do not include the words operating, investing, or financing in their labels should not be used in the main Statement presenting comprehensive income, profit, or loss:

name	label
ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	Impairment loss (reversal of impairment loss) recognised in profit or loss
GainsOnDisposalsOfNoncurrentAssets	Gains on disposals of non-current assets
LossesOnDisposalsOfNoncurrentAssets	Losses on disposals of non-current assets
GainsLossesOnDisposalsOfNoncurrentAssets	Net gains (losses) on disposals of non-current assets
GainsOnDisposalsOfInvestments	Gains on disposals of investments
LossesOnDisposalsOfInvestments	Losses on disposals of investments
GainsLossesOnDisposalsOfInvestments	Net gains (losses) on disposals of investments
GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialAssetsAndLiabilities	Gain (loss) arising from difference between carrying amount of financial assets and liabilities
IncomeFromContinuingOperationsAttributableToOwnersOfParent	Income from continuing operations attributable to owners of parent
IncomeFromDiscontinuedOperationsAttributableToOwnersOfParent	Income from discontinued operations attributable to owners of parent
ProfitLossFromContinuingOperationsAttributableToNoncontrollingInterests	Profit (loss) from continuing operations attributable to noncontrolling interests
ProfitLossFromDiscontinuedOperationsAttributableToNoncontrollingInterests	Profit (loss) from discontinued operations attributable to noncontrolling interests
DividendsClassifiedAsExpense	Dividends classified as expense
ExpenseDueToUnwindingOfDiscountOnProvisions	Expense arising from passage of time on other provisions, financial assets and liabilities
GainsOnChangeInFairValueOfDerivatives	Gains on change in fair value of derivatives
LossesOnChangeInFairValueOfDerivatives	Losses on change in fair value of derivatives
GainsLossesOnChangeInFairValueOfDerivatives	Net gains (losses) on change in fair value of derivatives

Elements that are no longer present in IFRS 18 taxonomy.

The following elements are no longer present in the role [800200] in the IFRS 18 taxonomy and therefore, should not be used to tag line items in the IFRS 18 statement.

Name
InterestIncomeOnHeldtomaturityInvestments
InterestIncomeOnAvailableforsaleFinancialAssets
InterestIncomeOnLoansAndReceivables
OperatingExpenseExcludingCostOfSales
SellingGeneralAndAdministrativeExpense
DistributionAndAdministrativeExpense
ExpenseByNature
DepreciationAndAmortisationExpense
ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances
ReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances
MiscellaneousOtherOperatingIncome
MiscellaneousOtherOperatingExpense
GainsLossesOnDisposalsOfOtherNoncurrentAssets
InvestmentIncome
FinanceIncomeCost
OtherFinanceIncomeCost
OtherFinanceIncome
OtherFinanceCost

Extended elements for entity specific items – Best practices

Roll-forwarded extensions:

For extensions that are rolled-forward, their name may remain the same as before, but their label should be modified to include the words: operating, investing, or financing if they are correctly placed in the Statement structure.

New extensions:

For new extensions, their name and label should include the words: operating, investing, or financing as it is done in the base IFRS 18 taxonomy.

Wider anchors:

The wider anchors for entity specific elements should necessarily refer to elements that have a label that includes the words: operating, investing, or financing and are part of the same section of the Statement presenting comprehensive income, profit, or loss.

Other monetary elements in the taxonomy

There are monetary elements in other roles of the taxonomy that could be consider for tagging line items in the Statement presenting comprehensive income, profit, or loss:

Operating:

	name	label
[800200] Notes - Analysis of income and expense	GainOnRecoveryOfLoansAndAdvancesPreviouslyWrittenOff	Gain on recovery of loans and advances previously written off, operating
[818000] Notes - Related party	AmountIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntity	Amount incurred by entity for provision of key management personnel services provided by separate management entity, operating
[818000] Notes - Related party	KeyManagementPersonnelCompensation	Key management personnel compensation, operating
[818000] Notes - Related party	KeyManagementPersonnelCompensationOtherLongtermBenefits	Key management personnel compensation, other long-term employee benefits, operating
[818000] Notes - Related party	KeyManagementPersonnelCompensationPostemploymentBenefits	Key management personnel compensation, post-employment benefits, operating
[818000] Notes - Related party	KeyManagementPersonnelCompensationSharebasedPayment	Key management personnel compensation, share-based payment, operating
[818000] Notes - Related party	KeyManagementPersonnelCompensationShorttermEmployeeBenefits	Key management personnel compensation, short-term employee benefits, operating
[818000] Notes - Related party	KeyManagementPersonnelCompensationTerminationBenefits	Key management personnel compensation, termination benefits, operating
[822100] Notes - Property, plant and equipment	CostIncludedInProfitOrLossInAccordanceWithParagraph20AOfIAS16ThatRelatesToItemsProducedThatAreNotOutputOfEntitysOrdinaryActivities	Cost included in profit or loss in accordance with paragraph 20A of IAS 16 that relates to items produced that are not output of entity's ordinary activities, operating
[822100] Notes - Property, plant and equipment	GainsLossesArisingFromSaleAndLeasebackTransactions	Gains (losses) arising from sale and leaseback transactions, operating
[822100] Notes - Property, plant and equipment	ProceedsIncludedInProfitOrLossInAccordanceWithParagraph20AOfIAS16ThatRelateToItemsProducedThatAreNotOutputOfEntitysOrdinaryActivities	Proceeds included in profit or loss in accordance with paragraph 20A of IAS 16 that relate to items produced that are not output of entity's ordinary activities, operating
[822200] Notes - Exploration for and evaluation of mineral resources	ExpenseArisingFromExplorationForAndEvaluationOfMineralResources	Expense arising from exploration for and evaluation of mineral resources, operating
[822200] Notes - Exploration for and evaluation of mineral resources	IncomeArisingFromExplorationForAndEvaluationOfMineralResources	Income arising from exploration for and evaluation of mineral resources, operating
[822390] Notes - Financial instruments	FeeExpenseArisingFromFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss	Fee expense arising from financial liabilities not at fair value through profit or loss, operating
[822390] Notes - Financial instruments	FeeIncomeArisingFromFinancialAssetsMeasuredAtAmortisedCost	Fee income arising from financial assets not at fair value through profit or loss, operating
[822390] Notes - Financial instruments	FeeIncomeExpenseArisingFromTrustAndFiduciaryActivities	Fee income (expense) arising from trust and fiduciary activities, operating
[823000] Notes - Fair value measurement	GainsLossesRecognisedInProfitOrLossExcludingExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstruments	Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments, operating
[823000] Notes - Fair value measurement	GainsLossesRecognisedInProfitOrLossFairValueMeasurementEntitysOwnEquityInstruments	Gains (losses) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments, operating
[823000] Notes - Fair value measurement	GainsLossesRecognisedInProfitOrLossOnExchangeDifferencesFairValueMeasurementEntitysOwnEquityInstruments	Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments, operating
[824180] Notes - Agriculture	GainsLossesOnChangeInFairValueEstimatesOfBiologicalAssetsForCurrentPeriod	Gains (losses) on change in fair value less costs to sell of biological assets for current period, operating
[824180] Notes - Agriculture	GainsLossesOnFairValueAdjustmentAttributableToPhysicalChangesBiologicalAssets	Gains (losses) on fair value adjustment attributable to physical changes, biological assets, operating
[824180] Notes - Agriculture	GainsLossesOnFairValueAdjustmentAttributableToPriceChangesBiologicalAssets	Gains (losses) on fair value adjustment attributable to price changes, biological assets, operating
[824180] Notes - Agriculture	GainsLossesOnFairValueAdjustmentBiologicalAssets	Gains (losses) on fair value adjustment, biological assets, operating
[824180] Notes - Agriculture	GainsLossesOnInitialRecognitionOfBiologicalAssetsForCurrentPeriod	Gains (losses) on initial recognition of biological assets and agricultural produce for current period, operating
[824180] Notes - Agriculture	ImpairmentLossRecognisedInProfitOrLossBiologicalAssets	Impairment loss recognised in profit or loss, biological assets, operating
[824180] Notes - Agriculture	IncomeFromGovernmentGrantsRelatedToAgriculturalActivity	Income from government grants related to agricultural activity, operating
[824180] Notes - Agriculture	ReversalOfImpairmentLossRecognisedInProfitOrLossBiologicalAssets	Reversal of impairment loss recognised in profit or loss, biological assets, operating
[825100] Notes - Investment property	DirectOperatingExpenseFromInvestmentProperty	Direct operating expense from investment property, operating
[825100] Notes - Investment property	DirectOperatingExpenseFromInvestmentPropertyGeneratingRentalIncome	Direct operating expense from investment property generating rental income, operating
[825100] Notes - Investment property	DirectOperatingExpenseFromInvestmentPropertyNotGeneratingRentalIncome	Direct operating expense from investment property not generating rental income, operating
[825100] Notes - Investment property	RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpense	Rental income from investment property, net of direct operating expense, operating
[825700] Notes - Interests in other entities	GainLossOnCessationOfConsolidationOfSubsidiariesDueToChangeOfInvestmentEntityStatus	Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status, operating
[831150] Notes - Revenue from contracts with customers	ImpairmentLossAssetsRecognisedFromCostsIncurredToObtainOrFulfilContractsWithCustomers	Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers, operating
[831150] Notes - Revenue from contracts with customers	ImpairmentLossOnReceivablesOrContractAssetsArisingFromContractsWithCustomers	Impairment loss on receivables or contract assets arising from contracts with customers, operating
[831150] Notes - Revenue from contracts with customers	RevenueFromPerformanceObligationsSatisfiedOrPartiallySatisfiedInPreviousPeriods	Revenue from performance obligations satisfied or partially satisfied in previous periods, operating
[831150] Notes - Revenue from contracts with customers	RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod	Revenue that was included in contract liability balance at beginning of period, operating
[832900] Notes - Service concession arrangements	RevenueRecognisedOnExchangingConstructionServicesForFinancialAssets	Revenue recognised on exchanging construction services for financial assets, operating
[832900] Notes - Service concession arrangements	RevenueRecognisedOnExchangingConstructionServicesForIntangibleAssets	Revenue recognised on exchanging construction services for intangible asset, operating
[834120] Notes - Share-based payment arrangements	ExpenseFromSharebasedPaymentTransactionsWithPartiesOtherThanEmployees	Expense from share-based payment transactions with parties other than employees, operating
[834480] Notes - Employee benefits	GainsLossesArisingFromSettlementsDefinedBenefitPlans	Gains (losses) arising from settlements, defined benefit plans, operating
[836600] Notes - Insurance contracts (IFRS 17)	IncomeFromAmountsRecoveredFromReinsurer	Income from amounts recovered from reinsurer, operating

Financing:

[834480] Notes - Employee benefits	InterestExpenseIncomeDefinedBenefitPlans	Interest expense (income), defined benefit plans, financing
[834480] Notes - Employee benefits	InterestIncomeDefinedBenefitPlans	Interest income, defined benefit plans, financing
[834480] Notes - Employee benefits	InterestExpenseDefinedBenefitPlans	Interest expense, defined benefit plans, financing
[822100] Notes - Property, plant and equipment	InterestExpenseOnLeaseLiabilities	Interest expense on lease liabilities, financing

IFRS 18 notes and accounting policies

In the IFRS 18 taxonomy, there is a new disclosure in the list of notes and some disclosures and accounting policies are no longer present.

- **New disclosure:**

DisclosureOfOperatingProfitLossExplanatory	Disclosure of operating profit (loss) [text block]
--	--

- **Disclosures not present in IFRS 18 taxonomy**

DisclosureOfAvailableforsaleAssetsExplanatory
DisclosureOfExpensesByNatureExplanatory
DisclosureOfFinanceCostExplanatory
DisclosureOfFinanceIncomeExpenseExplanatory
DisclosureOfFinanceIncomeExplanatory
DisclosureOfProfitLossFromOperatingActivitiesExplanatory

DescriptionOfAccountingPolicyForAvailableforsaleFinancialAssetsExplanatory
DescriptionOfAccountingPolicyForFinanceCostsExplanatory
DescriptionOfAccountingPolicyForFinanceIncomeAndCostsExplanatory
DescriptionOfAccountingPolicyForHeldtomaturityInvestmentsExplanatory
DescriptionOfAccountingPolicyForLoansAndReceivablesExplanatory